

## REGULATION HISTORY

<b>TYPE OF REGULATION:</b>	Sales and Use Tax
<b>REGULATIONS:</b>	1802
<b>TITLE:</b>	<i>Place of Sale and Use for Purposes of Bradley-Burns Uniform Local Sales and Use Taxes</i>
<b>PREPARATION:</b>	Cecilia Watkins
<b>LEGAL CONTACT:</b>	John Waid

Regulation 1802, *Place of Sale and Use for Purposes of Bradley-Burns Uniform Local Sales and Use Taxes*, is proposed to be amended to interpret, implement and make specific Revenue and Taxation Code section 7202. Currently, Regulation 1802 provides that when a retailer has no sales offices in this state but fulfills out-of-state orders from a stock of goods located in this state, the place of sale is the location of the stock of goods. Amendments are proposed to provide that when a retailer negotiates sales out of state but the goods are shipped from a stock of goods owned by the retailer in this state, the sales are consummated at the location of the stock of goods and the local tax revenue derived thereby is to be distributed directly to that location whether or not the retailer has registered business locations in this state.

## CURRENT REGULATIONS HISTORY

December 13, 2005:	Public hearing continued from November 15, 2005.
November 15, 2005:	Public hearing.
November 14, 2005:	45-Day public comment period ends.
October 1, 2005:	45-Day public comment period begins.
September 30, 2005:	Notice of public hearing published in California Regulatory Notice Register, Register 2005, No. 39-Z, e-mailed and US mail to interested parties.
August 31, 2005:	Board authorized publication. (Vote 5-0)
June 23, 2005:	2 <sup>nd</sup> Interested Parties Meeting.
May 10, 2005:	1 <sup>st</sup> Interested Parties Meeting.

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Sponsor:	Board Staff
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Support:	None
Oppose:	None